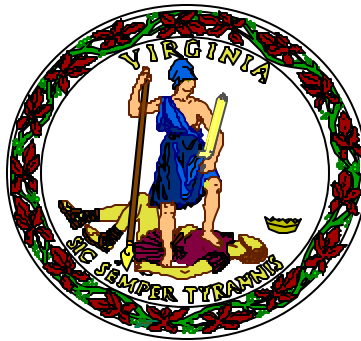


2003 Community Services Board Annual Report

For Audit Reports Dated FYE 6/30/02



**James S. Reinhard, M.D.
Commissioner**

Issued: September 2003

**Published by the
Virginia Department of Mental Health, Mental Retardation
and Substance Abuse Services
Division of Finance and Administration
Office of Financial Reporting and Compliance**

**Director - Ken Gunn, CPA
(www.dmhmrzas.state.va.us)**

This report is available on the web at the address above. (See publications for this office.)

Preface and Table of Contents

The Office of Financial Reporting and Compliance (OFRC) has compiled this report from CSB audit reports and the 4th quarter reports for FY 2002. These audits have been reviewed and the findings have been summarized by OFRC. This annual report has been evolving over the past few years and we expect changes in the future based on feedback from the CSBs and other users.

New Items Added This Year:

We have added the following items this year:

- Added in-depth content of the Office's web site (page 2)
- Established a general delivery email address for the submission of FY 2003 CSB Audit Reports and Management Letters (paper copies will no longer be required) (page 2)
- CSB Interest Earnings and Deposits (page 20)
- CSB Investments (page 21)
- CSB Federal Grants (page 22)

Table of Contents

Description	Page
General Information about the Office of Financial Reporting and Compliance (OFRC)	2
E-mail Addresses for CSB Fiscal Officers	3
Classification of CSBs by Code	4
Classification of CSBs by Budget Size and Population	5
Classification of CSBs-Definitions	6
Summary of Audit Report Findings for FYE 2002	7-8
Financial Reviews Completed for FYE 2003	9
CSB Financial Information for FY 2002-Overview	10
Revenue Summary	11
Financial Statement Information	12-17
Rank by Financial Categories	18-19
Interest Earnings and Deposits	20
Investment Summary	21
CSB Federal Grants	22-30

This report is provided for **informational purposes only**. We appreciate any comments and suggestions that will improve the report. Please contact Ken Gunn, Director, Office of Financial Reporting and Compliance, if you have any questions or comments.

Telephone 804.786.5025
 Fax 804.692.0076
 E-mail to: kgunn@dmhmrsas.state.va.us

Note: This Report was originally published on the web on Sep 25, 2003. Minor corrections were made to the rankings on pages 18-19 and the report was republished to the web on Oct 22, 2003.

General Information: Office of Financial Reporting & Compliance**Address:** 1220 Bank Street, P.O. Box 1797, Richmond, VA 23218-1797**Main Phone:** (804) 786-5025**Fax:** (804) 692-0076**Website:** www.dmhmrzas.state.va.us**General Delivery Address** (For CSB Audit Reports): ofrc@dmhmrzas.state.va.us

Joy Yeh , CISA, CFE, CPA, Ph.D Assistant Commissioner Finance and Administration (804) 786-5025 jyeh@dmhmrzas.state.va.us	Ken Gunn , CGFM, CFE, CPA Director, Office of Financial Reporting and Compliance (804) 786-1555 kgunn@dmhmrzas.state.va.us	Brenda Mantlo Executive Secretary Finance & Administration (804) 786-5025 bmantlo@dmhmrzas.state.va.us
Garland A. Adkins, Jr. , CFE, CPA Financial Management Analyst (804) 786-4511 gadkins@dmhmrzas.state.va.us	CSB Assignments: Blue Ridge Central Virginia Crossroads Cumberland Mountain Danville-Pittsylvania Dickenson County Goochland-Powhatan	Highlands Mount Rogers New River Valley Piedmont Planning District 1 Rappahannock Area Southside
Nauri Ahmed , CGFM, CFE, CPA Financial Management Analyst (804) 371-4613 nahmed@dmhmrzas.state.va.us	CSB Assignments: Alexandria Alleghany Highlands Arlington Fairfax-Falls Church Harrisonburg-Rockingham Loudoun County	Northwestern Prince William County Rappahannock-Rapidan Region Ten Rockbridge Area Valley
Jerry Spivey , CGFM, CFE Financial Management Analyst (804) 371-0122 gspivey@dmhmrzas.state.va.us	CSB Assignments: Chesapeake Chesterfield Colonial District 19 Eastern Shore Hampton-Newport News Hanover County	Henrico Area Middle Peninsula-Northern Neck Norfolk Portsmouth BHS Richmond BHA Virginia Beach DMHMRSAS Western Tidewater
On the Web: The Office's web site (publications section) has been updated to include 6 sub-sections. Regular Publications, Audit Forms, Technical Bulletins, Samples and Examples, Memos, and Archives. Regular Publications: <ol style="list-style-type: none"> 1. Financial Management Standards Guide For CSBs (updated 9/03) 2. 2003 CSB Annual Report (issued 9/03) 3. FY 2002 DMHMRSAS Annual Financial Report 	On the Web: Audit Forms: <ol style="list-style-type: none"> 4. Standard Insurance Schedule (issued 9/03) 5. APA Form 110 Technical Bulletins: <ol style="list-style-type: none"> 6. 2003-02-Model Investment Policy (9/03) 7. 2003-01-Fuel Tax Refunds-Federal & State (3/03) 8. 2000-01-Model RFP for Audit Services (7/00) 9. 2000-02-Model RFP for Banking Services (7/00) 	On the Web: Office Memos to CSBs: <ol style="list-style-type: none"> 10. Revenue Maximization Ideas and Fraud Reporting (3/28/03) 11. Potential Insurance Savings and Org Rep Payee (4/3/02) Samples and Examples: <ol style="list-style-type: none"> 12. FY 02 Audit Reports (GASB 34 compliant) for Hampton-NN CSB, Richmond BHA, and Norfolk CSB FY 03-CSB Audit Reports (estimated 5/04) Archives:
The responsibilities of the Office of Financial Reporting and Compliance include directing the Department's internal and external financial reporting functions, ensuring Federal compliance with respect to OMB Circular A-133 Single Audit Act, maintaining the field code structure of the Department's financial management system and directing the financial review process related to community services boards.		

CSB Fiscal Officers
E-Mail Addresses

CSB Name	Fiscal Director Name	E-mail Address
Alexandria	Jane Hassell	jane.hassell@ci.alexandria.va.us
Alleghany Highlands	Jean Brinkley	jpbrinkley@aol.com
Arlington	Leigh Sue	lsue@co.arlington.va.us
Blue Ridge	John Plichta	jplichta@brbh.org
Central Virginia	Wayne Trent	wtrent@lynchburg.net
Chesapeake	Lisa Vanlandingham	LVanlandingham@chesapeakecsb.net
Chesterfield	Gary Southard	southardg@co.chesterfield.va.us
Colonial	Keith German	kgerman@colonialcsb.org
Crossroads	Connie DeLong	xrdscsb@aol.com
Cumberland Mountain	Robert Adams	radams@cmcsb.org
Danville-Pittsylvania	Tom Howard	thoward@dpcs.org
Dickenson County	Harold Scott	reimburse@naxs.com
District 19	Ed Dalton	gdalton@d19csb.com
Eastern Shore	Jim Cannon	escsb@shore.intercom.net
Fairfax-Falls Church	Ginny McKernan	ginny.mckernan@co.fairfax.va.us
Goochland-Powhatan	Sandra Griffin	sgriffin@co.goochland.va.us
Hampton-Newport News	Diane Reed	dianer@hnnscsb.org
Hanover County	Ronald Lucas, Jr.	rglucas@co.hanover.va.us
Harrisonburg-Rockingham	Lacy Whitmore	lwhitm@hrscsb.org
Henrico Area	Lynn Goodale	goo22@co.henrico.va.us
Highlands	Kathy Simpson	ksimpson@highlandscsb.org
Loudoun County	Beth Shockley	eshockle@co.loudoun.va.us
Middle Peninsula - NN	Yvonne Wingrove	ywingrove@mpnn.state.va.us
Mount Rogers	Patty Musser	pattym@mrscsb.state.va.us
New River Valley	Deborah Williams	Dwhitten-williams@nrvc.state.va.us
Norfolk	Suzanne Williams	suzanne.williams@norfolk.gov
Northwestern	David Toth	dtoth@networkfocus.com
Piedmont	Caroline Pilson	cpilson@piedmontcsb.org
Planning District One	Jewell Carter	Jcpd1csb@mounet.com
Portsmouth Dept. BHS	Jacqueline Scales	yelityj@ci.portsmouth.va.us
Prince William County	Ken Hopkins	khopkins@pwcgov.org
Rappahannock Area	Bob Nuzum	bnuzum@racs.state.va.us
Rappahannock - Rapidan	Anna McFalls	amcfalls@rrcsb.org
Region Ten	Caruso Brown	carusob@regionten.org
Richmond BHA	Michael Joseph	josephm@rhba.org
Rockbridge Area	Mary Decourcy	mdecourcy@racs.state.va.us
Southside	Jack Thomasson	jthomasson@sscsb.org
Valley	Carolyn Dull	cdull@vcsb.org
Virginia Beach DMHMRSAS	Jerry Brickeen	jbrickee@vbgov.com
Western Tidewater	Buddy Mountjoy	bmountjoy@wtcsb.org

Classification of CSBs by Code

The following classification of CSBs has evolved from Chapter 10, Title 37.1 of the *Code of Virginia*. The source of this information is the DMHMRSAS Office of Community Contracting.

Community Services Board Status			
Name of CSB	Type	Name of CSB	Type
1. Alexandria ¹	Admin. Policy	22. Loudoun County ¹	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington ¹	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake ¹	Admin. Policy	26. Norfolk	Operating
7. Chesterfield ¹	Admin. Policy	27. Northwestern	Operating
8. Colonial	Operating	28. Piedmont	Operating
9. Crossroads	Operating	29. Planning District One	Operating
10. Cumberland Mountain	Operating	30. Portsmouth Dept. BHS ¹	LG Dept. ²
11. Danville-Pittsylvania	Operating	31. Prince William County ¹	Admin. Policy
12. Dickenson County	Operating	32. Rappahannock Area	Operating
13. District 19	Operating	33. Rappahannock-Rapidan	Operating
14. Eastern Shore	Operating	34. Region Ten	Operating
15. Fairfax-Falls Church ¹	Admin. Policy	35. Richmond BHA	BHA ³
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County ¹	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach DMHMRSAS ¹	Admin. Policy
20. Henrico Area ¹	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

¹ Actual city or county government department (11 CSBs)

² The only local government department with a policy-advisory CSB

³ The only behavioral health authority (BHA), established pursuant to Chapter 15 of Title 37.1 of the *Code of Virginia*; functions like an operating CSB.

Number of operating CSBs:	28	Number of local government departments:	1
Number of administrative CSBs:	10	Number of behavioral health authorities:	1

Classification of CSBs by Budget Size and Population

Combined Community Services Boards (CSBs) Classification (40)		
Budget Size and Population Density	Operating CSBs (28); Behavioral Health Authority (1)	Administrative Policy CSBs (10); Local Government Departments with Policy-Advisory CSBs (1)
Large Budget \$18 million + Urban CSBs (8) 150+ people/sq. mi.	Blue Ridge, Hampton-Newport News, Richmond BHA	Alexandria, Chesterfield, Fairfax-Falls Church, Henrico Area, Virginia Beach
Large Budget \$18 million + Rural CSB (2) <150 people/sq. mi.	Central Virginia, Region Ten	
Medium Budget \$8 - \$18 million Urban CSBs (8) 150+ people/sq. mi.	Colonial, Norfolk, Rappahannock Area	Arlington, Chesapeake, Loudoun County, Portsmouth DBHS, Prince William County
Medium Budget \$8 - \$18 million Rural CSBs (12) < 150 people/sq. mi.	Crossroads, Cumberland Mountain, Danville- Pittsylvania, District 19, Middle Peninsula-Northern Neck, Mount Rogers, New River Valley, Northwestern, Piedmont, Rappahannock-Rapidan, Valley, Western Tidewater	
Small Budget <\$8 million Urban CSB (1) 150+ people/sq. mi.		Hanover County
Small Budget <\$8 million Rural CSBs (9) <150 people/sq. mi.	Alleghany Highlands, Dickenson County, Eastern Shore, Goochland-Powhatan, Harrisonburg- Rockingham, Highlands, Planning District One, Rockbridge Area, Southside	

Notes:

- Budget Size is based on FY 2002 fourth quarter performance contract reports (total revenues).
- Population Density is based on the 2000 U.S. Census.
- **Source:** Office of Community Contracting

Classification of CSBs-Definitions

Administrative Policy CSBs	The CSB does not employ its own staff. The CSB's Executive Director is hired by local government with the Board's participation. Services are provided by city or county employees or through contracts with other providers. Powers and duties are enumerated in Section 37.197B of the <i>Code of Virginia</i> .
Operating CSBs	The CSB employs its own staff and provides services directly or through contracts with other providers. It is not a city or county Government department. Powers and duties are enumerated in Section 37.197A of the <i>Code of Virginia</i> .
Policy Advisory CSB	The CSB has no operational powers or duties; it is an advisory board to a local government department that provides services directly or through contracts with other providers. Duties of the policy-advisory CSB are enumerated in Section 37.197C of the <i>Code of Virginia</i> . Powers and duties of the local department are enumerated in Section 37.197A of the <i>Code of Virginia</i> .
Behavioral Health Authority (BHA)	BHA is the local agency, established by a city or county under Section 37.1-242 et seq. of the <i>Code of Virginia</i> , that plans, provides (directly or through contracts), and evaluates mental health, mental retardation, and substance abuse service in the locality it serves.

Summary of Audit Report Findings

Introduction This section illustrates graphically the types of audit opinions rendered for the last five fiscal years (1998 to 2002) for CSBs and CSB Contract Agencies. The results of our desk review for audits ending fiscal year June 30, 2002 are also illustrated.

Audit Opinions The following table summarizes audit opinions (CSBs and Contract Agencies) for fiscal year ending June 30, 2002.

Type of Audit Opinion	CSBs Receiving Audits	CSBs Audited with Local Govt.*	Contract Agencies
Unqualified	97% (28)	100% (11)	100% (17)
Qualified	3% (1)	0%	0%

Finding: FYE 02 Audit Report The table below presents findings per DMHMRSAS review of audit reports for CSBs and CSB Contract Agencies for FYE 6/30/02.

Description of Findings	Number of Findings		
	CSB	Govt. CAFR*	Contract Agency
Timeliness of Reporting			
1. Audit reports received on time by DMHMRSAS.	27	9	11
2. The audit report was received late by DMHMRSAS.	2	2	6
Financial Statement Presentation/Reporting:			
1. Qualified opinion received.	1		
2. Inadequate or no note disclosure.	7		
3. The audit report did not reference applicable standards.	1		
4. An operating deficit was reported.	1		1
5. A fund balance deficit was reported.	1		
6. Reportable conditions were noted.	5	2	
7. Addition and transposition errors noted.	2		
8. Report format.	3		
9. Comparative presentation not made	1		
Management Letter			
1. Management letter not submitted			1
2. A Plan of Correction was not submitted with the management letter.	4		1
DMHMRSAS Requirements			
1. Schedule of insurance not included.	1		
2. The 4 th Quarter Report did not reconcile to the Statement of Activities.	1		
Totals	57	13	20

*Eleven (11) CSBs did not obtain separate audits. They were included as part of the local jurisdiction's CAFR.

Summary of Audit Opinions FY1998 - FY2002

Operating CSB/BHAs:

Type of Audit Opinion	FY 98*	FY 99*	FY 00*	FY 01*	FY 02*
Unqualified	28	26	27	29	28
Qualified	1	2	1	0	1

CSB Contract Agencies:

Type of Audit Opinion	FY 98	FY 99	FY 00	FY 01	FY 02
Unqualified	16	22	19	17	17
Qualified	1	1	0	0	0

* Does not include: Administrative Policy CSBs and Local Govt. Departments for which no separate audit report is issued.

Financial Reviews FYE 2003

The Office of Financial Reporting and Compliance completed the following financial reviews for fiscal year ending June 30, 2003 (July 1, 2002-June 30, 2003):

1. Colonial Services Board
2. Danville-Pittsylvania Community Services
3. Dickenson County Community Services*
4. Highlands Community Services
5. New River Valley Community Services
6. Norfolk Community Services Board*
7. Portsmouth Department of Behavioral Healthcare Services
8. Rappahannock Area Community Services Board
9. Richmond Behavioral Health Authority
10. Southside Community Services Board
11. Valley Community Services Board*
12. Virginia Beach Department of MHMRSAS

* Joint review with DMHMRSAS' Internal Audit Department

Joint Reviews FY 2004

The following CSBs are scheduled for joint reviews with Internal Audit for fiscal year ending June 30, 2004:

1. Blue Ridge Behavioral Healthcare
2. Central Virginia Community Services
3. Goochland-Powhatan Community Services
4. Middle Peninsula-Northern Neck CSB

CSB Financial Information –FY 2002

Overview	Financial information as it relates to CSBs is shown on pages 11-21. Page 11 presents revenues for all CSBs as reported on the 4 th Quarter Performance Reports for FYE June 30, 2002. Pages 12-21 summarize selected data from balance sheets, income statements, supplemental schedules, and note disclosures in the audit reports of operating CSBs and the single Behavioral Health Authority (BHA). Pages 22-30 present the detailed federal grants utilized by all CSBs.
Summary Information	Presented below is summary information of assets and revenues for operating CSBs/BHA for FY 2002.
Operating CSBs/BHA	<ul style="list-style-type: none"> • Total Assets--\$149.6 million (Operating CSBs/BHA only) • Total Revenues--\$362.4 million (Operating CSBs/BHA only)

Page 11	4th Quarter Revenues By Type <u>(Cash Basis) - All CSBs</u>
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Operating CSBs and BHA Only

Page 12	Balance Sheets (Alleghany Highlands - Eastern Shore)
Page 13	Revenues and Expenses (Alleghany Highlands - Eastern Shore)
Page 14	Balance Sheets (Goochland Powhatan - Piedmont)
Page 15	Revenues and Expenses (Goochland Powhatan - Piedmont)
Page 16	Balance Sheets (Planning District 1 - Western Tidewater) and Totals
Page 17	Revenues and Expenses (Planning District 1 - Western Tidewater) and Totals
Page 18	Rankings (Assets, Liabilities, Revenues, State & Federal Funds)
Page 19	Rankings (Fees, Local Funds, Non-Operating Income)
Page 20	Interest Earnings and Deposits
Page 21	Investments Summary
Page 22	Federal Grants - All CSBs

CSB Revenue Summary: FYE June 30, 2002

Source: FY 2002 4th Quarter Performance Report per Grants Management Office (Cash Basis)

CSB Name	State Funds	Local Funds	Fees	Federal Funds	Other Funds	Total Revenues	% Fees
Alexandria	3,907,495	9,654,563	4,692,643	2,915,249	108,219	21,278,169	22.1%
Alleghany Highlands	1,090,723	188,303	2,386,361	408,859	0	4,074,246	58.6%
Arlington	6,252,049	9,410,096	965,672	3,117,229	10,202	19,755,248	4.9%
Blue Ridge	7,739,174	831,098	8,824,372	2,980,199	0	20,374,843	43.3%
Central Virginia	5,058,938	772,701	10,652,125	1,974,059	121,941	18,579,764	57.3%
Chesapeake	4,909,093	3,471,545	1,657,251	1,194,761	0	11,232,650	14.8%
Chesterfield	3,725,012	5,409,004	10,518,470	1,215,510	459,584	21,327,580	49.3%
Colonial	3,605,533	1,174,164	3,112,139	745,274	921,559	9,558,669	32.6%
Crossroads	2,170,907	293,231	6,256,935	708,374	95,300	9,524,747	65.7%
Cumberland Mountain	3,483,434	167,808	6,233,836	1,127,133	1,479,700	12,491,911	49.9%
Danville-Pittsylvania	3,457,630	342,970	3,997,945	965,335	127,625	8,891,505	44.9%
Dickenson	921,046	102,200	775,420	345,654	35,125	2,179,445	35.6%
District 19	6,783,231	1,127,140	4,449,400	2,264,453	19,459	14,643,683	30.4%
Eastern Shore	2,046,322	227,491	3,341,907	626,440	118,126	6,360,286	52.5%
Fairfax-Falls Church	13,887,437	73,092,636	10,819,463	7,414,070	0	105,213,606	10.3%
Goochland-Powhatan	1,654,473	344,470	1,273,713	512,219	55,355	3,840,230	33.2%
Hampton-Newport News	10,186,953	2,334,853	15,897,034	2,644,317	1,115,774	32,178,931	49.4%
Hanover County	1,743,744	2,765,397	1,647,228	595,086	518,497	7,269,952	22.7%
Harrisonburg-Rockingham	3,083,288	406,139	1,909,412	544,091	20,000	5,962,930	32.0%
Henrico Area	4,972,010	9,687,375	4,753,788	2,084,178	316,607	21,813,958	21.8%
Highlands	2,680,362	404,078	3,748,013	822,543	303,817	7,958,813	47.1%
Loudoun County	2,333,380	9,488,828	2,977,902	1,185,598	20,000	16,005,708	18.6%
Middle Peninsula -NN	2,680,412	334,709	6,265,052	1,079,400	0	10,359,573	60.5%
Mount Rogers	3,702,705	436,483	10,001,666	1,173,494	72,554	15,386,902	65.0%
New River Valley	4,151,975	310,770	6,100,677	1,367,434	292,137	12,222,993	49.9%
Norfolk	8,539,177	1,827,450	3,491,829	2,767,585	447,758	17,073,799	20.5%
Northwestern	4,423,609	594,735	2,994,747	1,351,030	152,475	9,516,596	31.5%
Piedmont	3,015,177	340,207	5,885,970	1,183,245	607,859	11,032,458	53.4%
Planning Distirct One	2,727,352	280,869	3,134,311	959,892	404,061	7,506,485	41.8%
Portsmouth Dept. BHS	4,562,739	508,416	2,115,959	1,488,350	0	8,675,464	24.4%
Prince William	4,778,556	7,939,272	2,093,328	1,889,930	167,091	16,868,177	12.4%
Rappahannock Area	3,388,339	771,292	8,525,722	1,549,715	204,235	14,439,303	59.1%
Rappahannock Rapidan	3,322,251	438,665	5,343,808	1,098,776	11,221	10,214,721	52.3%
Region Ten	4,863,784	930,932	10,291,173	1,927,316	926,532	18,939,737	54.3%
Richmond BHA	9,733,785	1,580,081	10,358,284	4,328,566	0	26,000,716	39.8%
Rockbridge Area	1,692,413	254,419	3,109,205	471,013	96,531	5,623,581	55.3%
Southside	2,524,096	289,223	4,164,058	504,213	131	7,481,721	55.7%
Valley	5,015,587	288,296	6,279,210	1,072,717	9,198	12,665,008	49.6%
Virginia Beach DMHMRSAS	7,286,188	809,281	7,978,957	2,498,827	0	18,573,253	42.9%
Western Tidewater	3,323,149	545,214	5,612,457	811,388	111,603	10,403,811	53.9%
	175,423,528	150,176,404	214,637,442	63,913,522	9,350,276	613,501,172	

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations (Alleghany Highlands – Eastern Shore)
For the Fiscal Year Ending June 30, 2002

BALANCE SHEET	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
Assets:										
Current Assets										
Cash and Cash Equivalents	\$672,230	\$1,703,342	\$166,787	\$66,354	\$3,607,478	\$1,378,835	\$1,993,577	\$1,057,435	\$1,455,214	\$667,081
Investments	112,016	-	-	2,888,288	-	-	-	-	-	-
Internally Designated Assets	11,050	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	11,099	68,185	5,000	-	34,732	-	53,190	-	-	28,673
Client Accounts Receivable	344,550	1,141,991	934,738	759,282	724,494	1,167,584	347,857	153,578	310,366	692,295
Other Current Assets	3,884	89,138	818,690	-	-	27,726	215,499	-	2,058	-
Cash Held in Trust for Clients	-	74,957	77,755	55,310	33,404	4,548	39,919	-	41,077	-
Total Current Assets	1,154,829	3,077,613	2,002,970	3,769,234	4,400,108	2,578,693	2,650,042	1,211,013	1,808,715	1,388,049
Fixed Assets										
Property and Equipment	935,977	8,848,708	3,031,634	2,578,220	1,714,327	2,858,280	801,835	270,824	1,149,403	276,775
Total Assets	2,090,806	11,926,321	5,034,604	6,347,454	6,114,435	5,436,973	3,451,877	1,481,837	2,958,118	1,664,824
Liabilities and Net Assets										
Current Liabilities										
Accts Payable & Accrued Exp.	48,624	1,307,832	371,571	381,380	250,095	120,043	223,775	9,016	406,478	482,366
Current LT Notes Payable	8,129	217,868	233,693	144,963	22,391	26,015	25,007	-	10,992	-
Compensated Absences	158,747	-	-	246,426	77,055	88,128	-	-	-	423,767
Deferred Revenues	65,718	734,171	-	-	-	-	113,076	-	-	16,401
Other Current Liabilities	-	-	-	191,893	-	-	-	-	-	-
Cash Held in Custody of Others	6,300	74,957	77,755	18,142	328,242	4,548	34,069	-	41,077	-
Total Current Liabilities	287,518	2,334,828	683,019	982,804	677,783	238,734	395,927	9,016	458,547	922,534
Long Term Liabilities										
Compensated Absences	57,531	-	733,218	436,277	131,361	748,292	461,741	74,159	573,614	-
Notes Payable	54,822	566,282	1,680,880	1,149,331	505,620	1,050,723	90,313	-	55,367	-
Total Long Term Liabilities	112,353	566,282	2,414,098	1,585,608	636,981	1,799,015	552,054	74,159	628,981	-
Total Liabilities	399,871	2,901,110	3,097,117	2,568,412	1,314,764	2,037,749	947,981	83,175	1,087,528	922,534
Net Assets										
Investment in Fixed Assets	935,977	8,848,708	3,031,634	2,578,220	1,714,327	2,858,280	801,835	270,824	1,149,403	276,775
Unrestricted Balance	754,958	176,503	(1,094,147)	(833,269)	2,949,671	540,944	1,702,061	-	721,187	465,515
Restricted Balance	-	-	-	2,034,091	135,673	-	-	1,127,838	-	-
Total Net Assets	1,690,935	9,025,211	1,937,487	3,779,042	4,799,671	3,399,224	2,503,896	1,398,662	1,870,590	742,290
Total Liabilities and Net Assets	2,090,806	11,926,321	5,034,604	6,347,454	6,114,435	5,436,973	3,451,877	1,481,837	2,958,118	1,664,824

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations (Alleghany Highlands – Eastern Shore)
For the Fiscal Year Ending June 30, 2002

REVENUES & EXPENSES	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
Revenues and Expenses and Changes in Net Assets										
Revenues:										
Net Client Service Revenue	2,561,613	8,957,268	9,804,361	3,262,768	6,165,650	6,961,491	3,763,769	899,029	4,222,156	3,320,318
State Appropriations	1,076,294	7,311,079	5,055,813	3,610,033	2,162,604	4,238,032	3,500,176	921,046	6,887,686	2,033,881
Federal Appropriations	402,472	2,739,399	2,202,100	833,474	667,473	1,238,713	1,109,180	319,735	2,319,883	606,982
Local Appropriations	99,784	650,459	772,701	1,174,164	283,571	177,008	342,080	102,200	632,784	233,771
Other Revenue	52,494	6,562,792	1,052,589	1,108,712	230,228	1,699,696	505,929	9,000	-	79,087
Total Revenues	4,192,657	26,220,997	18,887,564	9,989,151	9,509,526	14,314,940	9,221,134	2,251,010	14,062,509	6,274,039
Expenses:										
Personal Service Expense	2,752,497	15,514,142	13,854,491	6,725,882	7,223,680	9,043,047	6,755,359	1,395,168	9,008,622	4,230,887
Nonpersonal Service Expense	789,792	4,479,263	4,659,594	3,010,797	1,833,467	4,354,235	2,008,587	403,915	4,284,649	1,580,071
Depreciation Expense	97,702	725,690	402,744	197,785	410,420	412,930	205,421	56,817	155,397	65,078
Total Expenses	3,639,991	20,719,095	18,916,829	9,934,464	9,467,567	13,810,212	8,969,367	1,855,900	13,448,668	5,876,036
Nonoperating Income										
Interest Income	29,088	26,148	15,814	87,835	53,236	29,659	33,006	3,267	25,929	31,997
Unrealized Gains	-	31,692	17,833	-	6,000	-	-	-	-	1,218
Total Nonoperating Income	29,088	57,840	33,647	87,835	59,236	29,659	33,006	3,267	25,929	33,215
Excess Revenue over Expenses	581,754	5,559,742	4,382	142,522	101,195	534,387	284,773	398,377	639,770	431,218
Beginning Net Assets	1,109,181	3,465,469	1,933,105	3,636,520	4,698,476	2,864,837	2,219,123	1,000,285	1,230,820	311,072
Net Assets at June 30, 2002	\$ 1,690,935	\$9,025,211	\$1,937,487	\$3,779,042	\$4,799,671	\$3,399,224	\$2,503,896	\$1,398,662	\$1,870,590	\$742,290

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations (Goochland Powhatan – Piedmont)
For the Fiscal Year Ending June 30, 2002

BALANCE SHEET	Goochland Powhatan	Hampton N/N	Harrisonburg Rockingham	Highlands	Middle Pen. North. Neck	Mount Rogers	New River Valley	Norfolk	Northwest.	Piedmont
Assets:										
Current Assets										
Cash and Cash Equivalents	\$ 516,798	\$604,311	\$1,039,587	\$32,440	\$1,295,366	\$1,733,355	\$924,206	\$2,052,093	\$321,307	\$1,093,774
Investments	-	-	-	1,597,422	-	58,525	-	1,753,676	-	-
Internally Designated Assets	-	-	-	536,602	-	-	-	-	-	-
Inventories	-	15,611	442	3,934	-	241,285	-	-	-	-
Prepaid Expenses	-	69,287	4,811	-	11,272	1,531	-	24,274	-	-
Client Accounts Receivable	123,900	1,201,049	481,392	669,556	844,930	1,589,473	563,125	361,492	344,931	638,673
Other Current Assets	-	2,091,867	-	7,109	152,705	3,000	-	460,217	-	45,648
Cash Held in Trust for Clients	-	95,185	-	-	35,680	-	-	6,100	-	47,631
Total Current Assets	640,698	4,077,310	1,526,232	2,847,063	2,339,953	3,627,169	1,487,331	4,657,852	666,238	1,825,726
Fixed Assets										
Property and Equipment	444,505	880,696	2,617,531	499,778	3,125,356	9,075,891	3,043,051	375,978	3,604,315	5,155,039
Total Assets	1,085,203	4,958,006	4,143,763	3,346,841	5,465,309	12,703,060	4,530,382	5,033,830	4,270,553	6,980,765
Liabilities and Net Assets										
Current Liabilities										
Accts Payable & Accrued Exp.	-	830,451	15,172	353,947	244,422	837,261	235,258	1,433,679	30,403	391,373
Current LT Notes Payable	5,813	357,972	-	-	159,800	96,796	113,125	-	113,796	84,143
Compensated Absences	-	-	160,873	-	470,701	-	480,234	49,629	266,731	674,335
Deferred Revenues	-	323,977	-	-	57,948	48,087	-	2,102	-	-
Other Current Liabilities	-	-	-	-	2,957	1,605	-	13,868	-	-
Cash Held in Custody of Others	6,471	72,650	14,576	18,803	35,680	-	44,258	6,100	14,334	47,631
Total Current Liabilities	12,284	1,585,050	190,621	372,750	971,508	983,749	872,875	1,505,378	425,264	1,197,482
Long Term Liabilities										
Compensated Absences	175,588	994,574	-	368,678	-	509,151	-	542,640	-	-
Notes Payable	226,009	144,317	-	-	1,608,050	437,277	1,585,249	-	3,423,679	1,688,582
Total Long Term Liabilities	401,597	1,138,891	-	368,678	1,608,050	946,428	1,585,249	542,640	3,423,679	1,688,582
Total Liabilities	413,881	2,723,941	190,621	741,428	2,579,558	1,930,177	2,458,124	2,048,018	3,848,943	2,886,064
Net Assets										
Investment in Fixed Assets	444,505	880,696	2,617,531	499,778	3,125,356	9,075,891	3,043,051	375,978	3,604,315	5,155,039
Unrestricted Balance	226,817	1,353,369	(136,101)	1,873,083	(239,605)	1,696,992	(1,230,869)	1,593,859	(3,182,705)	(1,552,136)
Restricted Balance	-	-	1,471,712	232,552	-	-	260,076	1,015,975	-	491,798
Total Net Assets	671,322	2,234,065	3,953,142	2,605,413	2,885,751	10,772,883	2,072,258	2,985,812	421,610	4,094,701
Total Liabilities and Net Assets	1,085,203	4,958,006	4,143,763	3,346,841	5,465,309	12,703,060	4,530,382	5,033,830	4,270,553	6,980,765

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations (Goochland Powhatan – Piedmont)
For the Fiscal Year Ending June 30, 2002

REVENUES & EXPENSES	Goochland Powhatan	Hampton N/N	Harrisonburg Rockingham	Highlands	Middle Pen. North. Neck	Mount Rogers	New River Valley	Norfolk	Northwest.	Piedmont
Revenues and Expenses and Changes in Net Assets										
Revenues:										
Net Client Service Revenue	1,301,752	15,905,328	1,905,683	3,708,572	6,649,114	10,151,208	6,154,257	3,671,963	3,048,266	5,934,209
State Appropriations	1,654,473	10,083,786	3,100,405	2,691,027	2,813,420	3,724,878	4,139,200	8,088,301	4,333,975	3,090,988
Federal Appropriations	523,355	2,561,088	631,515	825,946	1,349,322	1,195,789	1,367,434	2,454,445	1,489,535	1,355,034
Local Appropriations	344,470	2,334,853	305,742	527,928	334,709	367,662	292,521	1,827,450	594,735	301,576
Other Revenue	171,913	1,375,565	192,899	412,715	203,534	5,234,739	280,990	703,025	248,460	833,510
Total Revenues	3,995,963	32,260,620	6,136,244	8,166,188	11,350,099	20,674,276	12,234,402	16,745,184	9,714,971	11,515,317
Expenses:										
Personal Service Expense	2,657,709	21,621,313	4,415,565	5,426,725	7,761,671	14,028,122	8,636,957	12,034,998	6,329,251	7,922,423
Nonpersonal Service Expense	1,121,585	10,106,652	1,694,067	2,507,166	3,001,271	5,139,927	3,100,003	4,742,460	3,178,912	2,794,328
Depreciation Expense	65,666	292,234	189,043	161,454	193,547	23,128	218,677	165,430	192,138	254,411
Total Expenses	3,844,960	32,020,199	6,298,675	8,095,345	10,956,489	19,191,177	11,955,637	16,942,888	9,700,301	10,971,162
Nonoperating Income										
Interest Income	3,398	11,632	19,520	92,755	26,248	35,895	-	79,453	22,198	7,561
Unrealized Gains	(7,883)	-	-	-	200,795	(65,019)	632,646	18,220	-	-
Total Nonoperating Income	(4,485)	11,632	19,520	92,755	227,043	(29,124)	632,646	97,673	22,198	7,561
Excess Revenue over Exps.	146,518	252,053	(142,911)	163,598	620,653	1,453,975	911,411	(100,031)	36,868	551,716
Beginning Net Assets	524,804	1,982,012	4,096,053	2,441,815	2,265,098	9,318,908	1,160,847	3,085,843	384,742	3,542,985
Net Assets at June 30, 2002	\$671,322	\$2,234,065	\$3,953,142	\$2,605,413	\$2,885,751	\$10,772,883	\$2,072,258	\$2,985,812	\$421,610	\$4,094,701

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations (Planning District 1 – Western Tidewater) and Totals
For the Fiscal Year Ending June 30, 2002

BALANCE SHEET	Planning District 1	Rapp Area	Rapp Rapidan	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Oper. CSBs
Assets:										
Current Assets										
Cash and Cash Equivalents	\$166,407	\$5,024,520	\$1,315,327	\$1,860,605	\$1,873,783	\$323,960	\$3,568,292	\$1,070,948	\$1,642,886	\$39,228,298
Investments	-	-	-	315	-	-	-	-	-	6,410,242
Internally Designated Assets	-	-	-	-	-	-	-	-	-	547,652
Inventories	-	-	-	-	222,779	-	-	-	-	484,051
Prepaid Expenses	1224	6,995	62,749	-	3,846	35,691	-	4,620	5,582	432,761
Client Accounts Receivable	429,324	1,046,889	1,179,795	962,060	1,729,347	366,785	369,615	1,605,373	670,325	21,754,769
Other Current Assets	172	100,443	7,693	475,534	-	-	-	-	-	4,501,383
Cash Held in Trust for Clients	-	-	-	186,416	-	-	-	-	-	697,982
Total Current Assets	597,127	6,178,847	2,565,564	3,484,930	3,829,755	726,436	3,937,907	2,680,941	2,318,793	74,057,138
Fixed Assets										
Property and Equipment	12,562	4,019,013	3,973,925	7,512,905	1,213,729	279,466	5,099,466	530,654	1,649,660	75,579,503
Total Assets	609,689	10,197,860	6,539,489	10,997,835	5,043,484	1,005,902	9,037,373	3,211,595	3,968,453	149,636,641
Liabilities and Net Assets										
Current Liabilities										
Accts Payable & Accrued Exp.	441,079	233,723	533,338	470,430	759,767	142,320	157,638	1,071,751	326,151	12,109,343
Current LT Notes Payable	-	66,540	33,941	235,000	-	-	-	59,458	85,463	2,100,905
Compensated Absences	-	326,897	350,927	-	-	213,705	-	245,646	468,952	4,702,753
Deferred Revenues	-	290,659	-	-	82,000	-	-	-	-	1,734,139
Other Current Liabilities	-	-	-	140,580	-	-	-	-	-	350,903
Cash Held in Custody of Others	-	73,318	70,677	186,416	725,803	20,378	2,663	99,341	30,157	2,054,346
Total Current Liabilities	441,079	991,137	988,883	1,032,426	1,567,570	376,403	160,301	1,476,196	910,723	23,052,389
Long Term Liabilities										
Compensated Absences	-	-	-	823,228	609,293	-	192,352	-	-	7,431,697
Notes Payable	-	1,440,659	1,370,978	4,838,935	-	-	-	423,079	399,944	22,740,096
Total Long Term Liabilities	-	1,440,659	1,370,978	5,662,163	609,293	-	192,352	423,079	399,944	30,171,793
Total Liabilities	441,079	2,431,796	2,359,861	6,694,589	2,176,863	376,403	352,653	1,899,275	1,310,667	53,224,182
Net Assets										
Investment in Fixed Assets	12,562	4,019,013	3,973,925	7,512,905	1,213,729	279,466	5,099,466	530,654	1,649,660	75,579,503
Unrestricted Balance	156,048	3,747,051	205,703	(3,371,764)	1,652,892	317,991	2,268,903	780,563	1,008,126	12,551,640
Restricted Balance	-	-	-	162,105	-	32,042	1,316,351	1,103	-	8,281,316
Total Net Assets	168,610	7,766,064	4,179,628	4,303,246	2,866,621	629,499	8,684,720	1,312,320	2,657,786	96,412,459
Total Liabilities and Net Assets	609,689	10,197,860	6,539,489	10,997,835	5,043,484	1,005,902	9,037,373	3,211,595	3,968,453	149,636,641

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations (Planning District 1 – Western Tidewater) and Totals
For the Fiscal Year Ending June 30, 2002

REVENUES & EXPENSES	Planning District 1	Rapp Area	Rapp Rapidan	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Oper. CSBs
Revenues and Expenses and Changes in Net Assets										
Revenues:										
Net Client Service Revenue	2,809,537	9,108,747	5,563,080	10,273,523	9,656,394	3,142,424	4,145,158	5,918,013	5,353,497	164,319,148
State Appropriations	2,801,732	3,401,075	3,640,405	5,086,113	9,274,554	1,818,080	2,355,324	5,075,481	3,310,412	117,280,273
Federal Appropriations	931,054	1,663,474	1,902,342	1,905,222	4,924,212	471,015	532,361	1,291,306	811,388	40,625,248
Local Appropriations	261,777	771,292	430,936	1,346,652	1,580,141	182,516	214,170	283,213	484,560	17,255,425
Other Revenue	89,409	402,412	512,686	293,194	64,007	108,761	109,321	175,331	227,394	22,940,392
Total Revenues	6,893,509	15,347,000	12,049,449	18,904,704	25,499,308	5,722,796	7,356,334	12,743,344	10,187,251	362,420,486
Expenses:										
Personal Service Expense	225,850	11,025,026	8,999,527	14,187,897	11,518,581	4,109,375	4,467,081	6,187,898	6,303,825	234,363,569
Nonpersonal Service Expense	6,643,253	3,292,126	2,873,926	3,897,731	13,913,297	1,438,223	1,831,536	5,923,593	2,816,812	107,421,238
Depreciation Expense	2,461	486,086	349,846	365,587	392,118	131,672	339,937	59,468	271,319	6,884,206
Total Expenses	6,871,564	14,803,238	12,223,299	18,451,215	25,823,996	5,679,270	6,638,554	12,170,959	9,391,956	348,669,013
Nonoperating Income										
Interest Income	4,327	194,505	118,356	26,608	73,168	9,139	80,131	-	20,909	1,161,782
Unrealized Gains	(1,443)	-	-	-	-	561	-	(11,256)	11,068	834,432
Total Nonoperating Income	2,884	194,505	118,356	26,608	73,168	9,700	80,131	(11,256)	31,977	1,996,214
Excess Revenue over Expenses	24,829	738,267	(55,494)	480,097	(251,520)	53,226	797,911	561,129	827,272	15,747,687
Beginning Net Assets	143,781	7,027,797	4,235,122	3,823,149	3,118,141	576,273	7,886,809	751,191	1,830,514	80,664,772
Net Assets at June 30, 2002	\$168,610	\$7,766,064	\$4,179,628	\$4,303,246	\$2,866,621	\$629,499	\$8,684,720	\$1,312,320	\$2,657,786	\$96,412,459

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2002

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank
Alleghany Highlands	\$2,090,806	24	\$399,871	25	\$1,690,935	22	\$4,192,657	27	\$1,076,294	28	\$402,472	28
Blue Ridge	11,926,321	2	2,901,110	4	9,025,211	2	26,220,997	2	7,311,079	4	2,739,399	2
Central Virginia	5,034,604	13	3,097,117	3	1,937,487	20	18,887,564	6	5,055,813	8	2,202,100	6
Colonial	6,347,454	8	2,568,412	8	3,779,042	10	9,989,151	17	3,610,033	14	833,474	19
Crossroads	6,114,435	9	1,314,764	17	4,799,671	5	9,509,526	19	2,162,604	24	667,473	22
Cumberland Mountain	5,436,973	11	2,037,749	14	3,399,224	11	14,314,940	9	4,238,032	10	1,238,713	15
Danville-Pittsylvania	3,451,877	20	947,981	20	2,503,896	17	9,221,134	20	3,500,176	15	1,109,180	17
Dickenson County	1,481,837	26	83,175	29	1,398,662	23	2,251,010	29	921,046	29	319,735	29
District 1	609,689	29	441,079	23	168,610	29	6,893,509	23	2,801,732	21	931,054	18
District 19	2,958,118	23	1,087,528	19	1,870,590	21	14,062,509	10	6,887,686	5	2,319,883	5
Eastern Shore	1,664,824	25	922,534	21	742,290	25	6,274,039	24	2,033,881	25	606,982	24
Goochland-Powhatan	1,085,203	27	413,881	24	671,322	26	3,995,963	28	1,654,473	27	523,355	26
Hampton-Newport News	4,958,006	15	2,723,941	6	2,234,065	18	32,260,620	1	10,083,786	1	2,561,088	3
Harrisonburg-Rockingham	4,143,763	18	190,621	28	3,953,142	9	6,136,244	25	3,100,405	18	631,515	23
Highlands	3,346,841	21	741,428	22	2,605,413	16	8,166,188	21	2,691,027	22	825,946	20
Middle Peninsula-Northern Neck	5,465,309	10	2,579,558	7	2,885,751	13	11,350,099	15	2,813,420	20	1,349,322	13
Mount Rogers	12,703,060	1	1,930,177	15	10,772,883	1	20,674,276	4	3,724,878	12	1,195,789	16
New River Valley	4,530,382	16	2,458,124	9	2,072,258	19	12,234,402	12	4,139,200	11	1,367,434	11
Norfolk	5,033,830	14	2,048,018	13	2,985,812	12	16,745,184	7	8,088,301	3	2,454,445	4
Northwestern	4,270,553	17	3,848,943	2	421,610	28	9,714,971	18	4,333,975	9	1,489,535	10
Piedmont	6,980,765	6	2,886,064	5	4,094,701	8	11,515,317	14	3,090,988	19	1,355,034	12
Rappahannock Area	10,197,860	4	2,431,796	10	7,766,064	4	15,347,000	8	3,401,075	16	1,663,474	9
Rappahannock - Rapidan	6,539,489	7	2,359,861	11	4,179,628	7	12,049,449	13	3,640,405	13	1,902,342	8
Region Ten	10,997,835	3	6,694,589	1	4,303,246	6	18,904,704	5	5,086,113	6	1,905,222	7
Richmond BHA	5,043,484	12	2,176,863	12	2,866,621	14	25,499,308	3	9,274,554	2	4,924,212	1
Rockbridge Area	1,005,902	28	376,403	26	629,499	27	5,722,796	26	1,818,080	26	471,015	27
Southside	9,037,373	5	352,653	27	8,684,720	3	7,356,334	22	2,355,324	23	532,361	25
Valley	3,211,595	22	1,899,275	16	1,312,320	24	12,743,344	11	5,075,481	7	1,291,306	14
Western Tidewater	3,968,453	19	1,310,667	18	2,657,786	15	10,187,251	16	3,310,412	17	811,388	21
Total	149,636,641		53,224,182		96,412,459		362,420,486		117,280,273		40,625,248	

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2002

Community Services Board	Fees	Rank	Local Funds	Rank	Nonoperating Income	Rank	Total Expenses	Rank	Surplus (Deficit)	Rank
Alleghany Highlands	\$2,561,613	26	\$99,784	29	\$29,088	17	\$3,639,991	28	\$581,754	9
Blue Ridge	8,957,268	7	650,459	8	57,840	11	20,719,095	3	5,559,742	1
Central Virginia	9,804,361	4	772,701	6	33,647	12	18,916,829	5	4,382	25
Colonial	3,262,768	22	1,174,164	5	87,835	7	9,934,464	16	142,522	20
Crossroads	6,165,650	10	283,571	21	59,236	10	9,467,567	18	101,195	21
Cumberland Mountain	6,961,491	8	177,008	27	29,659	16	13,810,212	9	534,387	12
Danville-Pittsylvania	3,763,769	18	342,080	16	33,006	14	8,969,367	20	284,773	16
Dickenson County	899,029	29	102,200	28	3,267	25	1,855,900	29	398,377	15
District 1	2,809,537	25	261,777	23	2,884	26	6,871,564	22	24,829	24
District 19	4,222,156	16	632,784	9	25,929	19	13,448,668	10	639,770	7
Eastern Shore	3,320,318	21	233,771	24	33,215	13	5,876,036	25	431,218	14
Goochland-Powhatan	1,301,752	28	344,470	15	(4,485)	27	3,844,960	27	146,518	19
Hampton-Newport News	15,905,328	1	2,334,853	1	11,632	22	32,020,199	1	252,053	17
Harrisonburg-Rockingham	1,905,683	27	305,742	18	19,520	21	6,298,675	24	(142,911)	28
Highlands	3,708,572	19	527,928	11	92,755	6	8,095,345	21	163,598	18
Middle Peninsula-Northern Neck	6,649,114	9	334,709	17	227,043	2	10,956,489	15	620,653	8
Mount Rogers	10,151,208	3	367,662	14	(29,124)	29	19,191,177	4	1,453,975	2
New River Valley	6,154,257	11	292,521	20	632,646	1	11,955,637	13	911,411	3
Norfolk	3,671,963	20	1,827,450	2	97,643	5	16,942,888	7	(100,031)	27
Northwestern	3,048,266	24	594,735	10	22,198	20	9,700,301	17	36,868	23
Piedmont	5,934,209	12	301,576	19	7,561	24	10,971,162	14	551,716	11
Rappahannock Area	9,108,747	6	771,292	7	194,505	3	14,803,238	8	738,267	6
Rappahannock Rapidan	5,563,080	14	430,936	13	118,356	4	12,223,299	11	(55,494)	26
Region Ten	10,273,523	2	1,346,652	4	26,608	18	18,451,215	6	480,097	13
Richmond BHA	9,656,394	5	1,580,141	3	73,168	9	25,823,996	2	(251,520)	29
Rockbridge Area	3,142,424	23	182,516	26	9,700	23	5,679,270	26	53,226	22
Southside	4,145,158	17	214,170	25	80,131	8	6,638,554	23	797,911	5
Valley	5,918,013	13	283,213	22	(11,256)	28	12,170,959	12	561,129	10
Western Tidewater	5,353,497	15	484,560	12	31,977	15	9,391,956	19	827,272	4
Total	164,319,148		17,255,425		1,996,184		348,669,013		15,747,687	

Operating CSBs and BHA
CSB Interest Earnings & Deposits
FYE June 30, 2002

	CSB	Interest Earnings	(Deposits) Carrying Value
	Alleghany Highlands	29,088	794,326
	Blue Ridge	26,148	16,937
	Central Virginia	15,814	166,787
	Colonial	87,835	66,354
	Crossroads	84,088	455,682
	Cumberland Mountain	29,659	870,640
	Danville-Pittsylvania	33,006	2,423,337
	Dickenson County	3,267	1,048,260
	District 19	30,523	1,493,533
	Eastern Shore	4,372	659,771
	Goochland-Powhatan	3,398	507,234
	Hampton-Newport News	41,997	(465,548)
	Harrisonburg-Rockingham	19,520	769,785
	Highlands	92,755	556,215
	Middle Peninsula-NN	26,248	188,043
	Mount Rodgers	16,288	754,728
	New River Valley	16,558	316,952
	Norfolk	79,453	1,483,243
	Northwestern	22,198	202,785
	Piedmont	7,561	576,452
	Planning District One	4,327	166,407
	Rappahannock Area	194,505	2,954,904
	Rappahannock-Rapidan	11,102	201,165
	Region Ten	26,608	1,721,725
	Richmond BHA	73,168	1,873,286
	Rockbridge Area	9,139	301,698
	Southside	80,131	322,836
	Valley	30,677	1,067,679
	Western Tidewater	20,909	(78,282)
	Total	1,120,342	12,914,073

Source: FY 2002 CSB Audit Reports (component units excluded)

**Operating CSBs and BHA
CSB Investments Summary
FYE June 30, 2002**

	CSB	Note	LGIP	Other Investments	Amount	CAT.
	Alleghany Highlands		0	CD	112,016	N/A
	Blue Ridge		0	Repurchase	1,552,224	2
	Central Virginia	A				
	Colonial		2,888,288	None	0	N/A
	Crossroads		3,025,209	Repurchase	1,034,726	3
	Cumberland Mountain	A				
	Danville-Pittsylvania	A				
	Dickenson County	A				
	District 19	A				
	Eastern Shore		5,376	None	0	N/A
	Goochland-Powhatan	A				
	Hampton-Newport News		69,408	Repurchase	1,000,451	2
	Harrisonburg-Rockingham		268,992	None	0	N/A
	Highlands		1,597,422	None	0	N/A
	Middle Peninsula-NN		225,248	US Savings	15,000	1
	Middle Peninsula-NN		0	Repurchase	861,000	3
	Mount Rodgers		58,525	Repurchase	1,471,000	N/A
	New River Valley		606,079	None	0	N/A
	Northwestern	A				
	Norfolk		0	CD	154,979	2
	Norfolk		0	Commercial Bonds	750,000	2
	Norfolk		0	Mutual Funds	16,387	2
	Norfolk		0	U.S. Gov Sec	832,310	2
	Piedmont		491,798	Com Stock	22,179	1
	Planning District One		0	CD	46,101	N/A
	Rappahannock Area		500,159	Repurchase	1,495,669	3
	Rappahannock-Rapidan		0	Repurchase	1,112,834	3
	Region Ten		0	Insured	358,630	1
	Region Ten		0	Uncollateralized	1,774,647	3
	Richmond	A				
	Rockbridge Area	A				
	Southside		501,847	Cash Mgt	2,593,189	N/A
	Valley	A				
	Western Tidewater		645,064	Repurchase	1,070,777	3
	Total		10,883,415		16,274,119	

Source: FY 2002 CSB Audit Reports (component units excluded)

Notes:

A-CSB reported no LGIP or other investments

N/A-not available or stated in audit report

CAT-GASB 3 Categorizations (1, 2, or 3)

CSB Federal Grants –FY 2002

Overview	Types of Federal Grant Awards are summarized on page 23 and the detailed grants for each CSB, operating and local government CSBs, is presented on pages 24-30. No dollar amounts are presented, just specific grant numbers (CFDA #'s). CFDA represents the Catalog of Federal Domestic Assistance. This information was obtained from the Schedule of Expenditures of Federal Awards from the FY 2002 CSB audit reports.
Award Summary	<p>As is noted on pages 17 and 18 and summarized here, total federal grant revenues for operating CSBs/BHA were:</p> <ul style="list-style-type: none"> • \$40.6 million or 11% of total CSB revenues
Federal Agencies	<p>CSBs have grants passed down from the following 8 federal agencies.</p> <ul style="list-style-type: none"> • U.S. Dept of Health and Human Services (HHS) • U.S. Dept of Education (DOE) • U.S. Federal Emergency Management Agency (FEMA) • U.S. Dept of Transportation (DOT) • U.S. Dept of Labor • U.S. Dept of Justice • U.S. Dept of Housing and Urban Development (HUD) • U.S. Dept of Agriculture
Direct Grants	The majority of grants presented on the following pages are passed down through several state agencies. The direct grants from the Federal Government to CSBs are noted with asterisks (*).
Revenue Enhancement	A review of the Summary of Awards page may give CSBs an opportunity to enhance federal revenues by participation in grant programs that only one or a few CSBs are now utilizing. CSBs should contact the relevant CSB to learn more about the specific federal grant or grants presented on the Summary of Awards page. Relevant CSBs can be determined from the detailed federal grants information that follows the Summary.

Federal Grants - Summary of Awards

CFDA#	AWARD DESCRIPTION	# CSBs PARTICIPATING
94.002	Direct payments-Dept. HHS–Retired Senior Volunteer Program	1
	Pass through payments - U.S. Dept. HHS to DMHMRSAS	
93.982	Mental Health Disaster Assistance and Emergency Mental Health	4
93.959	Substance Abuse Prevention and Treatment Block Grant	40
93.958	Community Mental Health Block Grant	38
93.926	City of Richmond – Healthy Start Initiative	1
93.912	Rural Health Outreach Demonstration Program	1
93.779	Virginia Dept. for the Aging – VICAP	1
93.778	Medical Assistance Program	1
93.633	Virginia Dept. for the Aging – Programs for the Aging	1
93.575	Child Care and Development Block Grant	16
93.558	Temporary Assistance to Needy Families (TANF)	6
93.230	Substance Abuse State Incentive Grant	9
93.188	Public Health Training Centers – HIV Outreach	4
93.150	Projects for Assistance in Transition to Homeless (PATH)	16
93.118	AIDS Activity	3
93.052	Virginia Dept. for the Aging – National Caregiver Program	1
93.046	Virginia Dept. for the Aging – In Home Services	1
93.045	Virginia Dept. for the Aging - Nutrition Services	1
93.044	Virginia Dept. for the Aging – Grants for Programs on Aging	1
93.041	Virginia Dept. for the Aging – Prevention of Abuse	1
93.003	Public Health and Social Services Emergency Fund	4
	Pass through payments from U.S. Dept. Ed. to Va. DOE & DMHMRSAS	
84.186	Drug Free Schools and Communities	3
84.181	Special Ed– Grants for Infants and Families with Disabilities	30
	Pass through payments from FEMA to DMHMRSAS	
83.539	Crisis Counseling	1
83.534	Mental Health Needs Assessment Grant	1
83.516	Crisis Counseling ISP	3
	Pass through payments from U.S. DOT to VDOT	
20.513	Capital Assistance Program for Non-Urbanized Areas	1
20.509	Public Transportation for Non-Urbanized Areas	2
20.507	Federal Transit Administration	1
	Pass through payments from U.S. Dept. of Labor to Dept. of Aging	
17.235	Senior Community Service Employment Program	1
	Pass through payments from U.S. Dept. of Justice to VA.Crim. Just.Serv.	
16.729	Safe and Drug Free Communities	1
16.589	Rural Domestic Violence Program	1
16.579	Drug Control and System Improvement	1
16.575	Victims of Crimes Acts – Child Treatment Program	2
16.540	VOCA Program	1
14.238	Direct payments - Dept. of HUD to Special Needs Assistance Program	1
	Pass through payments from Dept. of HUD to VHDA	
14.235	Shelter Plus Grant	2
14.181	Supportive Housing for Persons with Disabilities	1
14.156	Lower Income Housing Assistance Program	2
	Pass through payments from U.S. Dept. of Agri. to Va. Dept of Agriculture	
10.766	Rural Development Services Community Facility Loan	1
10.569	Food Distribution	1
10.550	Surplus Commodities	3
10.558	Direct payments from U.S. Dept. of Agri. to Child and Adult Food Prog.	2

Federal Grant Awards - Detail By Grant and CSB

CSB	94.002	93.982	93.959	93.958	93.926	93.912
Alexandria			x	x		
Alleghany Highlands			x	x		
Arlington County		x	x	x		
Blue Ridge			x	x		
Central Virginia			x	x		
Chesapeake			x	x		
Chesterfield			x	x		
Colonial			x	x		
Crossroads			x	x		
Cumberland Mountain			x	x		x
Danville-Pittsylvania			x	x		
Dickenson			x	x		
District 19			x	x		
Eastern Shore			x	x		
Fairfax-Falls Church		x	x	x		
Goochland-Powhatan			x	x		
Hampton-Newport News			x	x		
Hanover County			x	x		
Harrisonburg-Rockingham			x	x		
Henrico Area			x	x		
Highlands			x	x		
Loudoun County		x	x	x		
Middle Peninsula - NN			x	x		
Mount Rogers			x	x		
New River Valley			x	x		
Norfolk			x	x		
Northwestern			x	x		
Piedmont			x	x		
Planning District One			x	x		
Portsmouth Dept. BHS			x	x		
Prince William		x	x	x		
Rappahannock Area			x	x		
Rappahannock - Rapidan	x		x	x		
Region Ten			x	x		
Richmond BHA			x	x	x	
Rockbridge Area			x	x		
Southside			x	x		
Valley			x			
Va. Beach DMHMRAS			x			
Western Tidewater			x	x		

Federal Grant Awards - Detail By Grant and CSB

CSB	93.779	93.778	93.633	93.575	93.558	93.230
Alexandria				x		
Alleghany Highlands				x		
Arlington						x
Blue Ridge				x	x	
Central Virginia				x		x
Chesapeake						
Chesterfield						
Colonial						
Crossroads						
Cumberland Mountain						x
Danville-Pittsylvania				x		x
Dickenson						
District 19				x		
Eastern Shore						
Fairfax-Falls Church				x		x
Goochland-Powhatan						
Hampton-Newport News				x		x
Hanover County						x
Harrisonburg-Rockingham						
Henrico Area				x		x
Highlands				x		
Loudoun County						
Middle Peninsula-NN						
Mount Rogers						
New River Valley						
Norfolk					x	
Northwestern				x		x
Piedmont				x	x	
Planning District One						
Portsmouth Dept. BHS						
Prince William						
Rappahannock Area				x	x	
Rappahannock-Rapidan	x	x		x		
Region Ten						
Richmond BHA				x	x	
Rockbridge Area						
Southside						
Valley				x	x	
Va. Beach DMHMRAS						
Western Tidewater			x			

Federal Grant Awards - Detail By Grant and CSB

CSB	93.188	93.150	93.118	93.052	93.046	93.045
Alexandria		x	x			
Alleghany Highlands						
Arlington		x				
Blue Ridge		x				
Central Virginia		x				
Chesapeake						
Chesterfield						
Colonial						
Crossroads						
Cumberland Mountain						
Danville-Pittsylvania						
Dickenson						
District 19		x				
Eastern Shore						
Fairfax-Falls Church	x	x				
Goochland-Powhatan						
Hampton-Newport News	x	x				
Hanover County						
Harrisonburg-Rockingham						
Henrico Area						
Highlands						
Loudoun County		x				
Middle Peninsula-NN						
Mount Rogers						
New River Valley						
Norfolk		x	x			
Northwestern		x				
Piedmont						
Planning District One						
Portsmouth Dept. BHS		x	x			
Prince William		x				
Rappahannock Area		x				
Rappahannock-Rapidan				x	x	x
Region Ten		x				
Richmond BHA	x	x				
Rockbridge Area						
Southside						
Valley	x					
Va. Beach DMHMRSAS		x				
Western Tidewater						

Federal Grant Awards - Detail By Grant and CSB

CSB	93.044	93.041	93.003	84.186	84.181	83.539
Alexandria			x		x	
Alleghany Highlands					x	
Arlington					x	
Blue Ridge				x	x	
Central Virginia					x	
Chesapeake					x	
Chesterfield						
Colonial					x	
Crossroads						
Cumberland Mountain					x	
Danville-Pittsylvania					x	
Dickenson					x	
District 19					x	
Eastern Shore					x	
Fairfax-Falls Church			x		x	x
Goochland-Powhatan				x	x	
Hampton-Newport News						
Hanover County						
Harrisonburg-Rockingham					x	
Henrico Area						
Highlands					x	
Loudoun County			x		x	
Middle Peninsula-NN				x	x	
Mount Rogers					x	
New River Valley					x	
Norfolk						
Northwestern					x	
Piedmont					x	
Planning District One					x	
Portsmouth Dept. BHS						
Prince William			x		x	
Rappahannock Area					x	
Rappahannock-Rapidan	x	x			x	
Region Ten					x	
Richmond BHA						
Rockbridge Area					x	
Southside						
Valley					x	
Va. Beach DMHMRSAS					x	
Western Tidewater						

Federal Grant Awards - Detail By Grant and CSB

CSB	83.534	83.516	20.513	20.509	20.507	17.235
Alexandria						
Alleghany Highlands						
Arlington		X				
Blue Ridge						
Central Virginia						
Chesapeake						
Chesterfield						
Colonial						
Crossroads						
Cumberland Mountain						
Danville-Pittsylvania						
Dickenson						
District 19						
Eastern Shore						
Fairfax-Falls Church						
Goochland-Powhatan						
Hampton-Newport News						
Hanover County						
Harrisonburg-Rockingham						
Henrico Area						
Highlands						
Loudoun County	x	X				
Middle Peninsula-NN						
Mount Rogers					x	
New River Valley						
Norfolk						
Northwestern						
Piedmont						
Planning District One						
Portsmouth Dept. BHS						
Prince William		X				
Rappahannock Area			x			
Rappahannock-Rapidan				x		x
Region Ten						
Richmond BHA						
Rockbridge Area						
Southside				x		
Valley						
Va. Beach DMHMRSAS						
Western Tidewater						

Federal Grant Awards - Detail By Grant and CSB

CSB	16.729	16.589	16.579	16.575	16.540	14.238
Alexandria						
Alleghany Highlands						
Arlington						
Blue Ridge						
Central Virginia					x	
Chesapeake						
Chesterfield						
Colonial						
Crossroads						
Cumberland Mountain						
Danville - Pittsylvania						
Dickenson						
District 19						
Eastern Shore						
Fairfax-Falls Church						
Goochland-Powhatan						
Hampton - Newport News						
Hanover County						
Harrisonburg - Rockingham						
Henrico Area						
Highlands						
Loudoun County						
Middle Peninsula-NN	x	x		x		
Mount Rogers						
New River Valley						
Norfolk						
Northwestern						
Piedmont			x			
Planning District One						
Portsmouth Dept. BHS						
Prince William						
Rappahannock Area						
Rappahannock-Rapidan				x		
Region Ten						x
Richmond BHA						x
Rockbridge Area						
Southside						
Valley						
Va. Beach DMHMRAS						
Western Tidewater						

Federal Grant Awards - Detail By Grant and CSB

CSB	14.235	14.181	14.156	10.766	10.569	10.558	10.550
Alexandria							
Alleghany Highlands							
Arlington							
Blue Ridge							
Central Virginia							
Chesapeake							
Chesterfield							
Colonial							
Crossroads							
Cumberland Mountain				x			
Danville-Pittsylvania							
Dickenson							
District 19						x	
Eastern Shore							
Fairfax-Falls Church							
Goochland-Powhatan							
Hampton-Newport News						x	
Hanover County							
Harrisonburg - Rockingham							x
Henrico Area							
Highlands							
Loudoun County							
Middle Peninsula - NN							
Mount Rogers							
New River Valley							
Norfolk							
Northwestern	x	x					
Piedmont							
Planning District One							
Portsmouth Dept. BHS							
Prince William							
Rappahannock Area					x		
Rappahannock-Rapidan			x				x
Region Ten			x				
Richmond BHA							
Rockbridge Area							x
Southside							
Valley							
Va. Beach DMHMRSAS							
Western Tidewater							